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RIGHTSHERM JUDICIAL DIFFRICT DELIGHT DEPOSITE BAME PARLISMS OF IMPOULE, POINT COUTS AND HET BATCH ENGS. LOUISMS FERNIAL STATISSES; THAT STOO SECOND 1, 2012

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TANCE OF CONTINUES FORT OF INTERDISCIBIT CERTIFIED FUBLIC ACCOUNTANT ROBOLL HARVORS FINANCIAL STRINGENTS Salance Steet - All Rund Types and Account Groups -

Statement of Environment Spanditures and Changes in Pag Statement of Environment Industry in Pag Statement of Environment Spanditures and Changes in Scientific Statement of Environment Industry Industry Communication Communication Industry Communication (Industry Communication Communication Industry Communication Communication Industry Communication Communication

SUPLIMENTAL INTOGRATION

Report on Compliance and on Internal Control over

Financial Extensions Name of the State of the Principal State of the Sta



March 10, 2003

Eighteenth Audicial District Indisent Defender Board I have audited the accompanying meneral purpose financial

as of December 31, 2009, and for the year then ended. Those general financial statements based on my sudit. The prior year manmarized financial statements and, is no report dated April 12, 2012.

Standards, Lesued by the United States Conscal Accounting Office. Those standards require that I plan and perform the sudi; to obtain examining, on a test basis, evidence supporting the assures and In my opinion, the general purpose financial statements referred

of Danashar 11. 1002, and the results of the conventions for the war then expect in conformity with appeally accounting principles.

Node Durk

PARTIESS OF THEORY EAST-CAL POINTS AND MEST DATES BOOMS, ASSESSED PARTIESS OF THEORY LAW, POINTS COURSE AND MEST DATES BOOMS, LOUISIANA CONSISTS BALLANCE RETET-ALL FORD TYPES AND ACCOUNT GROUPS DECEMBER 31 1002 Owith Comparative Totals for 20011 PEND TERM

SEDICIAL DISTRICT INDIGEST DESCRIBER BOARD

AMERICA				
Chora	9142.045	-9-	\$142.945	9124.53
Court Cost Receivable Deposits	38,048	-4-	30,040	41,43
Equipment	-0-	\$30,535	30,535	20,00
TOTAL ASSETS	180,093	30,535	211,428	194,00

PARTITION WHO MALLITURALLY				
LEASTLITIES: Accounts Payable Payroll Withholding Payable	\$1,108 -0-	0-1:	63.180 -8-	61.1
TOTAL LIANILITIES	3,100	-1-	1,100	3,1

TOTAL LIABILITIES	1,100	-11	1,100	3,
REGISTY:				
General Fixed Assets	-9-	10,535	10,515	29,
Unreceived-Tedesignated	179,793	+0+	179,793	162,

TOTAL PUMP ROSSTT

TOTAL LIABILITIES AND ROSETY 30.535 231.428

PARTIES OF THE PARTIES AND THE ACT OF THE AC

THAN MITTER

	2002 2001		
Digit Cost on Fines Dord Fess LA Indignat Defender Soard Street Ifferest Earnings	\$468,914 54,275 3,160 3,966	8372,646 60,561 25,472 6,112	
TOTAL MENSOREM	\$20,115	464,791	
EXPENDITIONS CURRENT			
CHARGE SEE SELECTION SECURITY	425,465 30,284 10,673 2,824 15,650 2,181 4,384 2,157 1,690	400,835 34,421 28,249 2,801 13,369 2,317 4,550 2,379 -0-	
EXCESS OF REVENTED OVER EXPENDITIONS	16,904	(22,440)	
FIRS BALANCE, JANUARY 1	162,889	185,337	
FUND BALANCE, December 31	179,793	162,889	

PALISHES OF INSERTLES, POINTE COTTEX AND MEST BATCH STORM, LOTISIANS EXAMERS: SET SECTION AND CURVES IN FIGURE MANAGES STORM AND ADDRESS OF STREET AND ACTION (SEAR MAIL!) SOCKEMBERTIAL TEST, TYPE CHEMIAL PROS. THER STORM (CORRESS 31, 291)

	MEDGET	MCT-1844	VARIANCE PAVORABLE (IMPAYORABLE)
Court Cost on Fires Bond Free Grants Interest Earnings	8497, 755 6, 800 -0- 8, 800	8458,934 54,375 3,600 3,806	#(38,821) 50,275 3,500 (1,594)
TOTAL REVENUES	506,755	520,115	13,160
CUPSETT CONTROL CUPSETT CONTROL CONTRO	431,105 41,500 5,500 2,200 17,350 1,800 4,800 -0-	428,408 38,294 10,672 2,834 15,650 2,151 4,384 2,157 1,693	5,700 2,705 (5,175) (8,175) (1,694) 1,692 (1,693) 446 845 (1,695)
	31111133	5477444	37,544
OMES EXAMPLICATED	-0-	16,904	14,904
FIND BALANCE, JACOBLY 1	162,889	162,889	-0-
FIRD MALANTER, December 31	142,889	179,793	14,904

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

PARLESSES OF INSPILLAR, FOUND ASSESSED WITH MAKEN BOOM, LOWISIAND MOTHER MAKEN BOOM, LOWISIAND MOTHER AND ASSESSED ASSESSED.

DETROOPERED

The Sightheesth Judicial District Dourt Indigness Defender Banks [Indigner Defender Banks] was established by the provisions of Louisians Envised Spatures 15:144-145, to provide occursel to represent indigent Cheedy individuals in ordinal and genet-orinizal cases at the Bartist Court Level. The Oudcast District sucrepasses the Court of the Court of

The Beard is composed of six members who are appointed by the district Court. Beard members some without sumpassation. The Beard is funded by deductions from fixes and forfeitures to administer the indigent defender wyster of the district court. Dependitures are governed by Art 600 of 1976 and actions of the Beard.

NOTE 1 - EMMONT OF SIGNIFICANT ACCOUNTS FORCING A. NAME OF PUBLISHMANION The accompanying (inspiral statements of the Eighteen Judicial

District Indigent Sedender Sourd have been grepared in conformity with generally occupied monocuring principles (MAMP) as applicable to governmental units. The Covernmental Accounting distribute Sourd CASASS is the second

b. PRINCIPLES SETUDDIFIED SCOPE OF REPORTISH ENTITY The Indianal Defender Board is a part of the operations of the

The tild want words. Shown in the district back room in the property of the pr

DATIGUES OF TREVILLE FORMS COURS NO WAST NATION ROOM, LOUISLAND NOTAS TO FINANCIAL STATEMENTS DECEMBER 13, 2012

C. FIND ACCOUNTING

The Indigent Defender Deard uses funds and account groups to report on the financial position and the results of the operations. Pass accounting its designed to demonstrate legal compliance and to aid financial measurement by seprement grantful transactions relating to certain government functions or artivitian.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other bank, an account good is a financial reporting device designed to provide accountability for certain assets and limitizations are not recorded in the funde became they do not directly affect not expendable available financial recoveres.

governmental funds and account groups

indigate Sefender bland's general activities, including the rollection and dishupment of specific or legally restricted somies, the acquisition or construction of general fixed assets and the servicing of general long-term date. Oversmental (and include:

General Paus - the general operating fund of the Indigent Defender Doard arounts for all financial resources, except those required to be accounted for in other funds.

An account group is a financial reporting derive designed to provide accountability for certain assets and liabilities that a not recorded in the funds because they do not directly affect ne expensible available financial resources. The following two

GENERAL FIRED AMERTS - The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalises) in the densess Fland Assets Account Group and are recorded as expenditures in the government fund types when purchased.

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date

RIGHTERMYN JUDICIAL BISTRICT

POINTS COURSE AND WEST BATCH ROOMS, LOTISIANS STREET OF PERANCIAL STATEMENTS. DECEMBER 31, 1002

D. BARLE OF ACCOUNTING

Develope

Revenues are recognized when they become measurable and available court fees are considered "measurable" when received by the

today the modified account basis of accounting, some reverses are susceptible to accrual while others are not. Major reverses Departitures

Rependitures are recognized under the modified accrual busis of

The Indigent Defender Board uses the following budget profitions:

- for the general fund, prepared on the modified sorrual basis,
 - 2. Budget amendments involving the transfer of funds from one
 - REQUIREMENT AUDICIAL DISTRICT

PARLICULE OF INSTITLE, POINTE COURSE AND WEST BATON BOOMS, LOTTELANA BOTTS TO FINANCIAL STATEMENTS

F. 1993

The Indigent Defender Board does not follow the excumbrance method

G. CASE AND CASE EQUIVALENCE

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Under state law, the Indigent Defender Stard may deposit fund in demand deposits, interest bearing demand deposits, wisney earset accounts or time deposits

having princi

INTERCEPT IN GOVERNMENTAL Finds are considered immaterial and are recorded an expenditures when purchased.

I. PRESAID ITEMS

Insurance and minilar services which materd over more than one occurring period have been recognized as expenditures when maid

F. COMPRISATED ADMINISTRA

The Indigent Defender mound does not have a formal policy for variation and sick leave.

K. LONG-TERM GRADIERTICHS

There are no long-term obligations.

Total column on the combined extension is continued "Memorradian Coli's to indicate that it is presented only to fellitors (finestial analysis. Data in this column does not present finestial analysis. Data in this column does not present finestial position (senits of operations, or charges in financial position is contently with pescally excepted scoreling the content of the column of the co

DELIGHT REPORTER POLICY AND THE ACTOR AND THE ACTOR ACCORDANT. HOLDER OF DESCRIPTION OF THE ACTOR ACCORDANT.

NOTE #2. CONCENTRATION OF CREDIT RISK FOR CASH MILD IN BANK

Ab December 31, 2002, the Indigent Defonder Beard and cash and cash under cash resident (Dobb balancas) colding 1842,645, These deposits are separated to the cash of the cash

At year end, the Hoard had \$146,811 in deposits (collected bank balances). These deposits are insured from risk by \$145,811 of

NOTE 5 - RECEIVANCES AND PAYABLES

Court costs & bonds

Accounts receivable are written-off under the direct written-off under the direct written-offs observed when a receivable is smootleettile. If they are underspectly collected they are recorded as miscellareas income, the direct drange-off is

NOTE 4 - CHANGE IN FIXED ASSETS

A summary of charges in general fixed assets follows

	12/31/81	MOLTIONS	ISLATIONS	12/31/02
Squipment	\$29,840	\$1,695	5-0-	531,535

REGERMENT DEPENDER BOARD PARLISHES OF THE STILLE, POINTS COUPER AND MADE BATCH ROUGH, LOUISIANA NOTES TO PINANCIAL STATEMENTS DECEMBER 31, 2600

MOVE 5 - PERSONNEL PLAN The Indigest Defender Board does not have a permion plan.

MATER & . OFFICE BOARD, DESIGNORMY NEWSFIFE

The Indicent Defender Board does not have any retired employees and

MOTE 7 - LITERATION AND CLAIMS

As of December 31, 2002, there was no litigation pending against the

No claims or litigation cost were paid out during the year ended

MOVIE & - NEED MANAGEMENT

The Indigers Defender Board is exposed to various risks of loss related to torte, thert of, damage of any empirection of asserts; errors and communicate and natural disasters for which the Library carries commercial SUPPLIESMENTAL INFORMATION



100 ROOM, LA 70810 [225] 767-7629

REPORT OF COMPLIANCE AND OR INTERNAL CONTROL OFFER PERMITTED INFORMATION OF PERMITTED IN A CONTRACT OF PERMITTED STATEMENT PERMITTED STATEMENT AND INCLUDING AND A CONTRACT OF PERMITTED STATEMENTS.

March 10, 2003 Members of the Board of Directors

1815 Audichal Distriol Jodisens Defendes Board
Posisters of University. Voltage and West Baten Bruge, Lovisions
1 have audited the financial Determine of the 18th Judicial District
I have audited the financial of out for the present confol Secondary 51, 2012,
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